

Bristol-Warren Regional School District
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2016

<u>REVENUE</u>	<u>Education Department</u>
Current Year Property Tax Collection	\$ -
Prior Year Property Tax Collection	-
Interest & Penalty	-
PILOT & Tax Treaty (excluded from certified levy)	-
Other Local Property Taxes	-
Licenses and Permits	-
Fines and Forfeitures	-
Investment Income	-
Departmental	-
Rescue Run Revenue	-
Police & Fire Detail	-
Other Local Non-Property Tax Revenues	-
Tuition	66,065
Impact Aid	-
Medicaid	511,088
Federal Stabilization Funds	-
Federal Food Service Reimbursement	524,321
CDBG	-
COPS Grants	-
SAFER Grants	-
Other Federal Aid Funds	2,129,206
MV Excise Tax Reimbursement	-
State PILOT Program	-
Distressed Community Relief Fund	-
Library Resource Aid	-
Library Construction Aid	-
Meals & Beverage Tax	-
Hotel Tax	-
LEA Aid	16,128,785
Housing Aid Capital Projects	536,312
Housing Aid Bonded Debt	1,524,162
State Food Service Revenue	89,942
Incentive Aid	-
Property Revaluation Reimbursement	-
Other State Revenue	39,562
Other Revenue	1,508,081
Local Appropriation for Education	-
Regional Appropriation for Education	33,796,816
Other Education Appropriation	-
Rounding	-
Total Revenue	<u><u>\$ 56,854,340</u></u>
Transfer from Capital Projects Funds	\$ -
Transfer from Other Funds	-
Debt Proceeds	-
Other Financing Sources	-
Rounding	-
Total Other Financing Sources	<u><u>\$ -</u></u>

Bristol-Warren Regional School District
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<u>EXPENDITURES</u>	<u>Education Department</u>
Compensation- Group A	\$ 24,283,707
Compensation - Group B	4,946,383
Compensation -Volunteer	-
Overtime- Group A	-
Overtime - Group B	61,718
Police & Fire Detail	-
Active Medical Insurance - Group A	2,848,852
Active Medical Insurance- Group B	1,229,316
Active Dental insurance- Group A	184,104
Active Dental Insurance- Group B	85,653
Retiree Dental Insurance- Group B	-
Payroll Taxes	898,670
Life Insurance	123,298
Defined Contribution- Group A	513,418
Defined Contribution - Group B	43,622
Other Benefits- Group A	356,468
Other Benefits- Group B	60,287
Local Pension- Group A	-
Local Pension - Group B	-
State Pension- Group A	3,247,303
State Pension - Group B	712,835
Other Pension	-
Purchased Services	8,475,597
Materials/Supplies	1,200,374
Software Licenses	84,136
Capital Outlays	1,017,752
Insurance	290,865
Maintenance	445,112
Vehicle Operations	43,328
Utilities	930,117
Contingency	-
Street Lighting	-
Revaluation	-
Snow Removal-Raw Material & External Contracts	-
Trash Removal & Recycling	-
Claims & Settlements	269
Community Support	159,226
Other Operation Expenditures	161,373
Local Appropriation for Education	-
Regional Appropriation for Education	-
Other Education Appropriation	-
Municipal Debt- Principal	-
Municipal Debt- Interest	-
School Debt- Principal	2,165,000
School Debt- Interest	865,550
Retiree Medical Insurance- Total	2,206,946
Retiree Dental Insurance- Total	-
OPEB Contribution- Total	-
Non-Qualified OPEB Trust Contribution	-
Rounding	-
Total Expenditures	\$ 57,641,279
Transfer to Capital Project Funds	\$ -
Transfer to Other Funds	-
Payment to Bond Escrow Agent	-
Other Financing Uses	-
Total Other Financing Uses	\$ -
Net Change in Fund Balance	(786,939)
Fund Balance - beginning of year	11,726,072
Fund Balance - end of year	\$ 10,939,133

Bristol-Warren Regional School District
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2016

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance	Fund Balance/ (Deficit) - Beginning	Fund Balance/ (Deficit) - Ending
School Unrestricted Fund	\$ 52,621,225	\$ 4,000,000	\$ 51,811,967	\$ 6,736,069	\$ (1,926,811)	\$ 6,603,193	\$ 4,676,382
Enterprise Fund	1,818,514		1,749,667		68,847	952,587	1,021,434
Debt Service Fund	2,060,501	970,049	3,030,550		-	-	
School Improvement Fund	13,207	1,766,020	583,504		1,195,723	3,139,733	4,335,456
Permanent Trust Funds	10,008		2,785		7,223	28,560	35,783
School Special Revenue Funds	2,264,144		2,396,065		(131,921)	1,001,999	870,078
Totals per audited financial statements	\$ 58,787,599	\$ 6,736,069	\$ 59,574,538	\$ 6,736,069	\$ (786,939)	\$ 11,726,072	\$ 10,939,133

Reconciliation from financial statements to MTP2

Entry to eliminate transfers in and out which are not reported on UCOA and/or MTP2	\$ -	\$ (6,736,069)	\$ -	\$ (6,736,069)	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(1,933,259)	-	(1,933,259)	-	-	-	-
Miscellaneous variances between UCOA, MTP2, & Financial Statements, (rounding).	-	-	-	-	-	-	-
Totals Per MTP2	\$ 56,854,340	\$ -	\$ 57,641,279	\$ -	\$ (786,939)	\$ 11,726,072	\$ 10,939,133